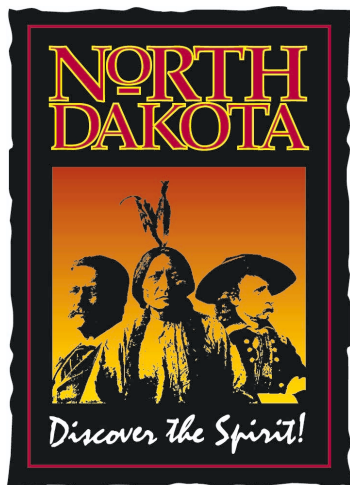


# 1999

North Dakota Office of State Tax Commissioner

# Individual income tax

## Forms and instructions



### Booklet includes

Form 37-S (Short form)  
Adjustment Schedule  
(Form 37-S)  
Form 37 (Long form)  
Schedule 2  
Schedule 3  
Schedule 4  
Schedule NR  
Instructions

**FEDERAL/STATE  
ELECTRONIC  
TAX FILING**

See page 1 for details



### ***A Message From Tax Commissioner Rick Clayburgh . . .***

Dear Fellow Taxpayer:

This year's individual income tax booklet contains several important changes. The changes reflect 1999 legislative actions and our continuing efforts to provide better customer service. Several of the changes are highlighted below.

**Refund direct deposit**—In line with improved customer service, there is a refund direct deposit option for short form filers available this year. In addition to the convenience it provides, it will put refunds in taxpayers' hands faster than before.

**Streamlined short form for majority of filers**—This year's short form has fewer lines than last year's version. We moved the lines for special adjustments, e.g., interest from U.S. obligations and nontaxable income of a nonresident, to a new supplemental schedule. The new schedule, called the *Adjustment Schedule (Form 37-S)*, is included in this booklet. Legislation passed by the 1999 North Dakota Legislature and the addition of the refund direct deposit option made the new schedule necessary. It is important to note that this change will not affect the majority, about 85%, of our short form filers. Only nonresident filers and those resident filers with adjustments will have to use the new schedule.

**1999 legislation**—I'd like to also direct your attention to page 1 in this booklet for a summary of 1999 legislative changes and other information that may affect you and your taxes.

Finally, please be sure to enter your social security number (and your spouse's social security number, if applicable) in the spaces provided on your return. This is important to a fast and error-free processing of your return.

Please do not hesitate to contact our office if you have a question or concern. You can reach us at the phone numbers and addresses shown on the back cover of this booklet.

Thank you,

**Please remove label and attach it to your return**



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## Forms included in this booklet

Form 37-S (Short form)  
Adjustment Schedule (Form 37-S)\*  
Form 37 (Long form)  
Schedule 2  
Schedule 3\*  
Schedule 4\*  
Schedule NR\*

\* **Note:** The instructions to Adjustment Schedule (Form 37-S), Schedule 3, Schedule 4 and Schedule NR are on the front or back of the schedule.

**Privacy Act information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of the individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking the individual's files with those of the Internal Revenue Service.

## Preparation reminders

Following are items you should keep in mind as you prepare your return.

- Read the instructions—changes are incorporated periodically
- Rounding of numbers to the nearest dollar is allowed *except for the amount of your tax, income tax credits, withholding and estimated tax payments*
- Write your social security number(s) on your return
- Attach all W-2s (and 1099s showing North Dakota withholding)
- Attach all required schedules and supporting statements
- Attach a **complete** copy of your federal tax return
- Sign the return
- Use enough postage for mailing

## How to assemble your return

Your return and required attachments (except check or money order) should be stapled together in the **upper-right hand corner**. Assemble documents in the following order:

1. Form 37-S or Form 37 (with either Schedule 2 or Schedule 3),
2. Adjustment Schedule (Form 37-S), Schedule 4, Schedule NR, and other required schedules and forms,
3. Form W-2s (and 1099s, if applicable),
4. Copy of federal tax return,
5. Supporting statements that you are required to prepare and attach,
6. Cop(ies) of other state return(s), if required, and
7. Copy of extension form, if required.

Enclose your check or money order, or attach it to the front of return with a paper clip. **Do not staple it to return.**

## Use tax...requirement?

Did you purchase goods from outside North Dakota or outside the U.S?

If you did, you may have to pay North Dakota sales tax (and applicable city sales tax) on those goods.

Technically, what you have to pay is called a use tax. It applies to the same goods which are subject to North Dakota's sales tax. The use tax applies whether you purchase goods in person at an out-of-state location, or by mail, phone or the Internet.

If you didn't pay any sales tax, or you paid tax to another country, at the time of purchase, you must pay the use tax at North Dakota's sales tax rate on the total purchase. Or, if you did pay sales tax to another state at the time of purchase, but you paid less than what you would have paid in North Dakota, the difference is the amount of use tax you must pay. If applicable, city sales taxes must be included in the calculation.

If this applies to you, you must complete and file a North Dakota Use Tax Return. To obtain one, call the North Dakota Sales and Special Taxes Division at **(701)328-3389**. Or download it from our Internet web site at **[www.state.nd.us/taxdpt](http://www.state.nd.us/taxdpt)**.

## How to obtain information about your refund or return

Your income tax return, estimated payments and all other income tax information on file in our office is confidential by law. To protect the confidentiality of this information, we generally will not provide it over the telephone—even to the taxpayer—because of the difficulty in verifying a caller's identity.

### Requesting information

To check on your refund or estimated payments, or to obtain other information including a copy of your return, please send us a written request (by mail or fax) for the information. Allow 3 working days for a response.

Your request must contain the following:

1. Your name(s) and current address;
2. Your social security number(s);
3. Daytime telephone number;
4. Description of the information;
5. Tax year(s) involved; and,
6. Most importantly, your signature(s).

**Please allow at least 6 weeks after filing your return before asking about your refund. This allows a reasonable amount of time to process the returns.**

Thank you for your patience with this necessary process.

## Copy of federal return

By law, you must attach a complete copy of your federal income tax return to your North Dakota return. If you used IRS's TeleFile system to file your federal return, a copy of the Federal TeleFile Tax Record that you completed for that purpose will satisfy this requirement.

# 1999 **Information** affecting you and your taxes

## Developments, updates and items of interest

### Direct deposit of refunds

Starting with the 1999 tax year, individuals who use Form 37-S may have their refunds directly deposited into their bank accounts. This option, which taxpayers have requested, is another of the changes that the Office of State Tax Commissioner is implementing to take advantage of current electronic technologies. This option will make refunds available to taxpayers even faster than before.

*See the instructions to line 13 of Form 37-S on page 5 of these instructions for how to use this option.*

### 1999 legislation affecting individual income tax returns

The 1999 North Dakota Legislature passed a number of bills affecting individual income tax returns. Following is a summary of the bills.

#### HB 1113—Federal income tax liability for short form purposes

This legislation changed the definition of the federal income tax liability for Form 37-S purposes as follows:

- For all filers, the federal investment tax credit may not be used to reduce the federal alternative minimum tax.
- For nonresident filers, the following federal taxes are no longer included: (1) Tax on a lump-sum distribution under I.R.C. § 402, if the amount of the distribution is exempt from North Dakota income tax; (2) Tax on excess contributions to certain plans under I.R.C. § 4973(a); and, (3) Tax on excess accumulations in a qualified retirement plan under I.R.C. § 4974(a).

These changes apply to 1999 and subsequent tax years. ***These changes are reflected in the instructions to line 1 of Form 37-S on page 5 of this booklet.***

#### HB 1474—Family member care credit

This legislation changed the family member care income tax credit as follows:

- The amount of federal taxable income a qualified family member may have was increased from \$15,000 to \$20,000 for an unmarried person, and

from \$30,000 to \$35,000 for married persons.

- For married persons filing jointly: (1) The amount of federal taxable income at which the credit percentage of 30% begins to phase down to 20% was increased from \$25,000 to \$35,000; and, (2) The amount of federal taxable income over which the credit is reduced dollar-for-dollar was increased from \$50,000 to \$70,000.

These changes apply to 1999 and subsequent tax years. ***See Schedule FC for more information on this credit.***

#### HB 1307—Refund intercept program

This legislation added the Industrial Commission (in its capacity as the state housing finance agency) and any housing authority in North Dakota to the list of agencies whose debts may be repaid using an individual debtor's state income tax refund. This change applies to refunds on returns for 1999 and subsequent tax years.

#### HB 2102—Interest rate on refunds

This legislation increased the interest rate on a refund from 10% per year to 1% per month (or a fraction of a month). This change made the rate of interest on a refund equal to the rate of interest charged on late tax payments or additional tax due. This change applies to 1998 and subsequent tax years.

In addition, this legislation provided: (1) In the case of a refund arising from an amended return (filed for other than a net operating loss or capital loss carryback), interest begins to accrue in the month following the due date (without extension) of the original return; and, (2) If additional tax is assessed for a tax year for which an overpayment of estimated tax was refunded, interest on the assessment of additional tax (equal to or less than the refund) begins to accrue from the date the refund was issued.

#### HB 1492—Renaissance zone income tax incentives

This legislation authorized cities to designate areas, called "renaissance zones," to promote use and development of real property in the zones. Zones must be approved by the North Dakota Division of Community Services

(formerly, Office of Intergovernmental Assistance).

Various income exemptions and tax credits are allowed for investments in an approved North Dakota renaissance zone. The exemptions and credits are allowed on Form 37-S and Form 37, and are effective for investments made in 1999 and subsequent tax years. ***Contact the Office of State Tax Commissioner for more information on these tax incentives.***

### Error in income tax forms: Form 4970 tax

The federal tax on an accumulation distribution from a trust—computed on Federal Form 4970—is included in the federal income tax liability for Form 37-S (Short Form) purposes. It is also included in the calculation of the federal income tax deduction for Form 37 (Long Form) purposes. However, due to an oversight, this tax was mistakenly left out of the instructions to the 1996 through 1998 forms. The 1999 forms have been corrected to include the Form 4970 tax. The Office of State Tax Commissioner apologizes for this oversight.

### **FEDERAL/STATE ELECTRONIC TAX FILING**

You may electronically file your North Dakota individual income tax return through the IRS's Federal/State Electronic Tax Filing Program. You're eligible if: (1) You electronically file your federal return; (2) You use North Dakota Form 37-S (Short Form); and, (3) You are not claiming any tax credits. Both refund returns and tax due returns are eligible.

You may file in this manner through an approved tax professional or electronic return transmitter, one of the IRS's VITA or TCE sites, or through your own personal computer if you have a modem and the right software.

For more information, see Federal/State e-file For Taxpayers on IRS's web site at: **[www.irs.ustreas.gov/elec\\_svs/fed\\_state](http://www.irs.ustreas.gov/elec_svs/fed_state)**. Or contact the North Dakota Office of State Tax Commissioner.

# 1999 Individual income tax instructions

## General information

### Who must file a return

#### Full-year resident

If you were a North Dakota resident for the entire tax year and you are required to file a federal individual income tax return, you must file a North Dakota individual income tax return. This applies even though you worked outside North Dakota (including employment overseas) during the tax year.

**Resident military personnel.** If you are a North Dakota resident serving in the U.S. Armed Forces, this resident filing requirement applies even though you were stationed outside North Dakota (including overseas duty) during the tax year.

#### Full-year nonresident

If you were a nonresident of North Dakota for the entire tax year, you must file a North Dakota individual income tax return if (1) you derived any gross income from North Dakota sources during the tax year and (2) you are required to file a federal individual income tax return. See **Nonresident alien** below for the filing requirements applicable to a nonresident alien.

**Nonresident military personnel.** If you are a nonresident of North Dakota serving in the U.S. Armed Forces and you are stationed in North Dakota, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was compensation for military service.

**Minnesota or Montana resident.** If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if (1) your only gross income from North Dakota sources was compensation for personal or professional services and (2) you maintained a home in Minnesota that you returned to at least once each month. If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages. (See also **Minnesota/Montana reciprocity** on page 3 of these instructions.)

**Nonresident alien.** If you are a nonresident alien of the United States who derived any gross income from North Dakota sources, you must file a North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from state taxation, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes, and income otherwise exempted from U.S. income tax under those treaties may be taxable under North Dakota income tax law. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For instructions on how to complete a North Dakota income tax return, including filing and payment due dates, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens* from the Office of State Tax Commissioner.

**Gross income from North Dakota sources.** For a nonresident, “gross income from North Dakota sources” includes (1) compensation for services performed in this State, e.g., wages, tips, commissions, and fees, (2) income from tangible property located in this State, e.g., rents,

royalties, and gain from sale or exchange of such property, (3) income from a trade or business carried on in this State, including interest, dividends, and gain from sale or exchange of intangible property received by the trade or business that are allocable and apportionable to this State, and (4) income from gambling activity carried on in this State.

Except for interest, dividends, and gain from sale or exchange of intangible property allocable and apportionable to this State by a trade or business, “gross income from North Dakota sources” for a nonresident does not include military pay, interest, dividends, pensions, annuities, gain from sale or exchange of intangible property, or compensation for services performed in this State by an individual who performs regularly assigned duties in more than one state for a railroad or other interstate motor carrier (as defined by Federal law in 49 U.S.C. 11504).

#### Part-year resident

If you changed your residence to or from North Dakota during the tax year, you must file a North Dakota individual income tax return if (1) you are required to file a federal individual income tax return **and** (2) you derived gross income from any source (inside or outside North Dakota) during the part of the tax year you were a resident of North Dakota **or** you derived gross income from North Dakota sources during the part of the tax year you were a nonresident of North Dakota.

**Gross income from North Dakota sources.** For an individual who changed residence to or from North Dakota during the tax year, “gross income from North Dakota sources” is defined the same as for a full-year nonresident.

#### Filing procedures for individuals who changed residence to North Dakota

If you changed your residence to North Dakota and you are required to file a North Dakota individual income tax return, you may prepare the North Dakota return in one of the following ways:

- **Resident method.** Check the “Resident” block at the top of the return. Complete the return according to the instructions for resident filers. Do not exclude any non-North Dakota income. After computing a tax on your entire income for the year, complete Schedule 4 to compute a credit for income tax paid to any other state or states. The credit is subtracted from the tax to determine your net tax liability for North Dakota purposes. If you did not pay income tax to any other state, use the **Nonresident method** below.
- **Nonresident method.** Check the “Nonresident” block at the top of the return. Complete Schedule NR (included in this booklet). Complete the return according to the instructions for nonresident filers.

#### Filing procedures for individuals who changed residence from North Dakota

If you changed your residence from North Dakota to another state and you are required to file a North Dakota individual income tax return, you must (1) check the “Nonresident” block at the top of the return, (2) complete Schedule NR (included in this booklet), and (3) complete the return according to the instructions for nonresident filers.

## Native American exemption

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if:

- You are enrolled as a member of a federally-recognized Indian tribe;
- You live on the Indian reservation where enrolled; and,
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria does not apply, you may be subject to North Dakota income tax. For more information, obtain the ***Income Tax Guideline: Income Taxation of Native Americans***.

## Estimated tax requirement

You must pay estimated North Dakota income tax (using Form 400-ES) for tax year 2000 if **all** four of the following conditions apply:

1. You are required to pay estimated federal income tax for 2000;
2. Your net tax liability for 1999 is \$200 or more (*If no return is required for 1999, your net tax liability is zero for this purpose, and no estimates are required for 2000*);
3. You expect to owe (after subtracting your North Dakota income tax withholding) at least \$200 in tax for 2000; **and**,
4. You expect your North Dakota income tax withholding for 2000 to be less than the smaller of: (a) 90% of your 2000 net tax liability or (b) 100% of your 1999 net tax liability. *Exception: If you changed your residence to North Dakota during 1999, part (b) does not apply and you must satisfy the 90% test in part (a).*

The due dates for making payments of estimated North Dakota income tax are the same as those for making payments of estimated federal income tax. If you paid estimated North Dakota income tax for 1999, a 2000 Form 400-ES will automatically be mailed to you in early 2000. If you did not pay estimated income tax for 1999, but you are required to do so for 2000, you must obtain the 2000 Form 400-ES.

## Amended returns

An amended return is filed to correct a previously filed return. Generally, you have three years after you file your original return to file an amended return to apply for a refund of an overpayment. Contact the Office of State Tax Commissioner for other time periods that may apply, such as in the case of a net operating loss carryback, a 25% overstatement of taxable income or tax liability, or an IRS audit.

If you file an amended federal return, or if the IRS makes any changes to your federal return, you must file an amended North Dakota return within 90 days after filing the amended federal return or within 90 days after the final determination of the changes made by the IRS. If you do not report the changes within 90 days, the time period for making an assessment will not expire.

## How to prepare an amended return

If you need to file an amended return, do the following: (1) Obtain either Form 37-S or Form 37 for the appropriate tax year from the Office of State Tax Commissioner; (2) Check the "Amended return" block at the top of the return; (3) Enter your name, current address, social security number(s), etc., at the top of the return; (4) Using the correct information, complete the return through the net tax liability line; (5) Enter the net tax liability from your original return or, if your original net tax liability was previously adjusted by you or this office, the revised net tax liability in the block normally reserved for estimated tax payments; (6) Complete the remaining lines on the return according to the instruc-

tions; however, you cannot increase or decrease the amounts for the contributions or the amount applied to next year's estimated tax; and, (7) Attach a copy of your amended federal return, IRS audit report, or other information necessary to support the numbers on your amended North Dakota return.

## Minnesota/Montana reciprocity

North Dakota has income tax reciprocity agreements with the States of Minnesota and Montana.

**North Dakota resident.** If you are a North Dakota resident who (1) earned compensation for personal or professional services performed in Minnesota and returned to your home in North Dakota at least once per month or (2) earned wages for working in Montana, this income is exempt from that State's tax because of the reciprocity agreement. If your employer withheld Minnesota or Montana income tax from your wages that qualify for exemption under reciprocity, you may get a refund by filing a return with that State. For assistance and forms, write to the Minnesota Dept. of Revenue, Taxpayer Information Division, St. Paul, MN 55146-4450, or to the Montana Dept. of Revenue, Income Tax Division, Mitchell Bldg., Helena, MT 59604. **If your wages qualify for reciprocity treatment and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2.**

**Minnesota or Montana resident.** If you are (1) a Minnesota resident who earned compensation for personal or professional services performed in North Dakota and returned to your home in Minnesota at least once per month or (2) a Montana resident who earned wages for working in North Dakota, this income is exempt from North Dakota tax because of the reciprocity agreement. If your employer withheld North Dakota income tax from your wages that qualify for exemption under reciprocity, you may get a refund by filing either Form 37-S or Form 37 and Schedule NR. **If your wages qualify for reciprocity treatment and you do not want your employer to withhold North Dakota tax from them, you must give your employer a properly completed Form NDW-R.**

## Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by either obtaining a federal extension or applying for a North Dakota extension.

**Federal extension.** If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the U.S. on April 15. You must attach to your North Dakota return a copy of the federal extension form that you filed with the IRS or, in the case of the automatic 2-month extension, a copy of the same statement the IRS requires you to attach to your federal return.

**North Dakota extension.** If you didn't obtain a federal extension, you may apply for a North Dakota extension by completing and filing Form F-101. This is not an automatic extension — you must have good cause to request it. You must apply early enough to obtain approval prior to the due date of your return. You must attach a copy of the approved extension form to your return.

Whether you obtain a federal or state extension, you must check the "Extension" box at the top of your return. Also, if there is tax due on your return, interest on the tax due is charged at the rate of 12% per year from the original due date of your return to the date the tax due is paid.

Which form to use —  
Form 37-S or Form 37

North Dakota tax law provides individuals with two methods of computing their individual income tax. Whether a resident or nonresident of North Dakota, you may use either Form 37-S (Short Form) or Form 37 (Long Form). The tax rates, calculation method, etc., on the two forms are completely different. To determine which form is best for you, calculate the tax on both forms and compare the respective net tax liabilities computed. File the form showing the smaller net tax liability. *Over 90% of individual filers use Form 37-S because it generates the lowest tax for them.*

Penalty and interest

By law, penalty and interest must be charged on a late payment of tax. The penalty is 5% of the late payment (with a minimum of \$5.00). In addition, interest on the late payment is charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is paid.

General instructions  
for Form 37-S and Form 37

These general instructions apply to both Form 37-S (Short Form) and Form 37 (Long Form). For specific line instructions, go to:

- Page 5, if completing Form 37-S, or
- Page 6, if completing Form 37.

Tax year

Your tax year (i.e., calendar or fiscal year) for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. A calendar year is assumed unless you enter the dates for a fiscal year at the top of the return.

Name and address (preprinted address label)

If you received a booklet with a preprinted peel-off address label, remove the label from the booklet cover and place it over the name and address boxes on the return. Otherwise, print or type your full name and address in the boxes provided. If filing a joint return, include spouse's full name.

Social security number

Print or type your social security number (and your spouse's social security number, if married) in the space(s) provided on the return. Omitting one or both numbers, or entering an incorrect number, will delay the processing of your return.

Filing status (check one)

You must check the same filing status that you used for federal income tax purposes. **Exception:** If you are married and you and your spouse have different states of residence, you must file a separate North Dakota return and check "Married filing separate." This exception applies even if you use the "Married filing joint" filing status for federal purposes. If this exception applies, you must obtain and complete Schedule SF before completing Form 37-S or Form 37.

Filing category (check one)

Check "Resident" if:

- You were a legal resident of North Dakota for the entire tax year; or,
- You changed your legal residence to North Dakota during the tax year and have elected to use the "Resident method" to complete your return (see "Part-year resident" on page 2).

When and where to file

A return for calendar year 1999 must be filed on or before April 15, 2000. Taxpayers using a fiscal tax year must file on or before the 15th day of the fourth month following the close of the tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next business day to file. See page 3 if you need an extension of time to file. Mail your return in the preprinted envelope provided in this booklet. If you don't have a preprinted envelope, mail your return to:

Office of State Tax Commissioner  
State Capitol  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0550

Where to get help

See the back cover of this booklet for telephone numbers and addresses where you can get forms and assistance with your tax questions. For your convenience we also provide information on where you can get help with your federal tax return.

Check "Nonresident" if:

- You were a legal resident of a state other than North Dakota for the entire tax year; or,
- You changed your legal residence to another state during the tax year; or,
- You changed your legal residence to North Dakota during the tax year and have elected to use the "Nonresident method" to complete your return (see "Part-year resident" on page 2).

Federal estimated tax requirement (check yes or no)

Check "Yes" if, for any part of your 1999 tax year, you were required to make a payment of estimated federal income tax. This applies regardless of whether or not you made a required payment or were penalized by the IRS for not making a payment. Otherwise, check "No."

Amended/Extension checkoffs

Check either of these boxes *only if* it applies to you. See "Amended returns" and "Extension of time to file" on page 3 for information.

School district/Income source codes

For the school district code, go to page 10. For the income source code, select from the following list the code number that corresponds to the area from which you derive the majority of your income.

If you derive most of your income from the following area:	Use this code number:
Farming, ranching, or agricultural production .....	1
Retail, wholesale trade, and eating and drinking places .....	2
Federal, state, county, city or other government service .....	3
Public or private education .....	4
Accounting, legal, health, entertainment and motel services .....	5
Construction .....	6
Manufacturing .....	7
Transportation, communication, and public utilities .....	8
Exploration, development, and extraction of coal, oil, and natural gas ..	9
Banking, insurance, real estate, and other financial services .....	10
Military service .....	11
Retirement (IRA's, pensions, and annuities, etc.) .....	12

# 1999 Form 37-S (Short form) instructions

**Important**—Before you attempt to complete Form 37-S, see “Which form to use” and “General instructions for Form 37-S and Form 37” on page 4 of these instructions.

**Line 1.** Enter the amount from your federal income tax return as follows:

- If you used **Federal Form 1040EZ**, enter amount from line 10; or
- If you used **Federal Form 1040A**, enter amount from line 25; or
- If you used **Federal TeleFile**, enter amount from line K (the “Tax” box), Tax Record; or
- If you used **Federal Form 1040**, enter the amount from the following worksheet:
  - A. Enter amount from line 40, Form 1040 .....
  - B. Enter amount from line 51, Form 1040 .....
  - C. Enter amount from line 53, Form 1040 .....
  - D. If applicable, enter the tax from Form 4970 and the section 72(m)(5) excess benefits tax (see instructions to line 56, Form 1040). If you are not subject to these taxes, enter -0- .....
  - E. Add Lines A, B, C and D .....
  - F. Enter credit for prior year minimum tax, if any, included on line 47, Form 1040 .....
  - G. Subtract line F from line E. If result is less than zero, enter -0- .....
  - If resident, enter amount from line G on line 1, Form 37-S.
  - If nonresident, complete lines H through J below.
  - H. If applicable, enter tax from line 38, Form 4972, but only if you received the distribution while a nonresident of North Dakota .....
  - I. If applicable, enter taxes from lines 17, 25, 33, 41 and 45, Form 5329 .....
  - J. Subtract lines H and I from line G. For nonresident only, enter this amount on line 1, Form 37-S .....

**Line 2—Tax computation.** In general, multiply the federal income tax liability on line 1 by 14% (.14). However, you must complete the **Adjustment Schedule (Form 37-S)** to calculate the amount to enter on line 2 if:

- You are a resident who has an allowable adjustment on Form 37-S. See **Adjustment Schedule (Form 37-S)** for allowable adjustments;
- or
- You are a nonresident.

If the Adjustment Schedule (Form 37-S) does not apply to you, do not complete or attach it to your return.

**Line 3.** Allowable credits include:

- A credit for income tax paid to another state. See **Schedule 4**.
- A credit for expenses incurred to prevent the placement of a family member in a long-term care facility. See **Schedule FC**.
- A credit for a qualifying investment in a North Dakota renaissance zone. Contact the Office of State Tax Commissioner for more information.

**Line 9.** If the amount on line 8 is \$5.00 or more, enter the amount of your overpayment that you wish to apply to your 2000 estimated tax.

**Lines 10 and 11.** If the amount on line 8 is \$5.00 or more, you may make a voluntary contribution of part or all of your overpayment to the Nongame Wildlife Fund or the Centennial Tree Trust Fund (or both) by entering the amount you wish to contribute on the appropriate line. If contributing, you must contribute at least \$1.00. A contribution will reduce the amount of your refund.

**Line 13.** For direct deposit of your refund, see the instructions at the bottom of this page.

**Lines 15 and 16.** If the amount on line 14 is \$5.00 or more, you may make a voluntary contribution to the Nongame Wildlife Fund or the Centennial Tree Trust Fund (or both) by entering the amount you wish to contribute on the appropriate line. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

**Line 17.** The balance due (including the amount from line 18) must be paid in full with your return. Make your check or money order payable to “**State Tax Commissioner.**” By law, penalty and interest must be charged on a late payment of tax. The penalty is 5% of a late payment (with a minimum of \$5.00). Interest is calculated at the rate of 1% per month or a fraction of a month (except the month in which the tax was due) until the tax is paid.

**Line 18.** To determine if you owe interest for underpayment of estimated tax, obtain and complete Form 400-UT. An amount on this line will reduce your overpayment (on line 8) or increase your balance due (on line 17). If lines 8 and 17 are zero, and the amount on this line is at least \$5.00, enclose your check or money order for this amount with your return.

## Direct deposit instructions (Lines 13a, 13b and 13c)

If you want your refund directly deposited into your bank account, complete lines 13a, 13b and 13c. Refer to the sample check to locate the routing and account numbers. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Mr. and Mrs. Taxpayer 9999 Main Ave. Anytown, ND 99999		9999
Pay to Order of		15-0000/0000
Your Bank Anytown, ND USA 99999		
Memo		
: 123456789 : 000000000000000000 : 9999		
Routing number (Line 13a)	Account number (Line 13c)	Do not include the check number as part of the account number.

**Line 13a.** The **routing number** must have nine digits. The first two digits must be within the range of 01 through 12 or 21 through 32.

**Line 13c.** The **account number** may contain up to 17 digits (both numbers and letters). If your account number contains less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank.

### Please note:

- Do not use the numbers shown on a deposit slip
- If the routing number or account number is incorrect, or if your bank refuses to accept the direct deposit, your refund will be sent to you in the form of a paper check



## General instructions for Form 37

**Important** — Before you attempt to complete Form 37, see "**Which form to use**" and "**General instructions for Form 37-S and Form 37**" on page 4 of these instructions.

### How to complete Form 37

**Step 1:** Complete the top portion of Form 37 as instructed on page 4 of these instructions.

**Step 2:** Calculate your North Dakota taxable income using the appropriate schedule as follows:

#### Schedule 2 (Resident filer)

If you checked the "Resident" block under **Filing category** at the top of Form 37, you must complete Schedule 2 (on the reverse side of Form 37). The instructions for Schedule 2 are shown below.

#### Schedule 3 (Nonresident filer)

If you checked the "Nonresident" block under **Filing category** at the top of Form 37, you must complete Schedule 3 (which is a separate schedule included in this booklet). The instructions for Schedule 3 are on the back of the schedule.

**Note:** Before completing Schedule 3, you must complete Schedule NR (which is a separate schedule included in this booklet) to calculate the amounts to enter on lines 1A and 1B of Schedule 3.

**Step 3:** Complete the Tax Computation Schedule on the front of Form 37. The instructions to this schedule are found on page 8 of these instructions.

## Specific line instructions for Schedule 2

**Line 2.** Except for interest from obligations of the State of North Dakota and its political subdivisions, enter interest income on state and local government obligations which is exempt from federal income tax.

**Line 3.** If a portion of your itemized deductions was disallowed because your federal adjusted gross income exceeded \$126,600 (\$63,300 if married filing separately), complete the following worksheet to determine the amount to enter on this line:

1. Amount of state and local taxes from line 5, Schedule A (Form 1040) .....
2. Amount from line 3 of Federal Itemized Deductions Worksheet in Form 1040 instructions .....
3. Divide line 1 by line 2 (round to two decimal places) .....
4. Amount from line 9 of Federal Itemized Deductions Worksheet in Form 1040 instructions .....
5. Multiply line 4 by line 3 .....
6. Line 1 minus line 5. Enter this amount on line 3, Schedule 2 .....

**Line 4.** If you received a lump-sum distribution from a qualified retirement plan and elected to report the income on Federal Form 4972, you must enter the amount of this income on this line.

Enter the amount of loss from a pass-through entity subject to the North Dakota financial institution tax. For details, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From S Corporation, Partnership or LLC Subject To N.D.C.C. ch. 57-35.3*. Attach a copy of the statement from the pass-through entity.

**Line 7.** Enter interest from U.S. obligations, such as U.S. savings bonds and U.S. Treasury bills and notes. Include interest from other federal securities that federal law specifically exempts from state income tax. The portion of dividend income from a mutual fund that is attributable to the fund's investment in the same kinds of securities may also be entered on this line.

You must attach a statement to your North Dakota return identifying the specific securities from which you derived the interest amount entered on this line. A reference to "U.S. obligations" or other general description is not sufficient. This statement is not required if the required information is shown on the copy of your federal income tax return that you attach to your North Dakota return.

*See page 9 of these instructions for a list of the more common sources of exempt and nonexempt interest.*

### Military Exclusions (Lines 8, 9 and 10)

**The exclusions on lines 8, 9, and 10 below are allowed to the extent the compensation or retirement pay is included in federal taxable income (on line 1 of Schedule 2). In addition, the total of lines 8 and 9 may not exceed the total active duty military compensation received.**

**Line 8.** Enter up to \$1,000 of compensation received for active duty service in the U.S. Armed Forces, or up to \$1,000 of compensation received for attending periodic training for drill and instruction as a member of the National Guard or of a reserve unit of the U.S. Armed Forces.

**Line 9.** If you were stationed outside the United States (including the District of Columbia) for at least 30 days, enter up to \$300 of compensation received for active duty service in the U.S. Armed Forces for each month (or fraction of a month) you were stationed outside the United States during the year. Field grade and general officers—which means those with a rank of major or higher in the U.S. Army, Air Force, or Marines; or lieutenant commander or higher in the U.S. Navy; or surgeon or higher in the U.S. Public Health Service—are not eligible for this exclusion.

**Line 10.** If you receive military retirement benefits for service in the U.S. Armed Forces (including the Coast Guard), or any of its reserve components, and you are at least 50 years old, you may enter up to \$5,000 of your taxable military retirement benefits. If you also receive social security benefits, you must reduce your otherwise deductible amount by the amount of your social security benefits.



**Line 11.** If you receive retirement benefits from the Federal Government, the North Dakota city firemen's relief associations, the North Dakota city policemen's pension funds, or the North Dakota highway patrolmen's retirement system, you may enter up to \$5,000 of your taxable retirement benefits. If you also receive social security benefits, you must reduce your otherwise deductible amount by the amount of your social security benefits.

### **Beginning Farmer Deductions (Lines 12, 13 and 14)**

**You may qualify for certain deductions if you sell or lease farmland to a qualifying beginning farmer. To determine if you qualify, obtain the *Income Tax Guideline: Beginning Farmer Income Tax Deductions* from the Office of State Tax Commissioner. If you qualify, a Beginning Farmer Statement must also be obtained, completed and attached to your North Dakota return.**

**Line 12.** Enter interest income derived from a qualifying contract for deed for the sale of 80 or more acres of farmland to a qualifying beginning farmer.

**Line 13.** Enter net rental income derived from a qualifying contract for the lease of 20 or more acres of farmland to a qualifying beginning farmer. This deduction may not exceed \$25,000.

**Line 14.** Enter the gain from the sale of 20 or more acres of farmland to a qualifying beginning farmer.

**Line 15.** Enter interest income received from a bank, credit union or similar financial institution located in North Dakota. This deduction is limited to \$300 (\$600, if married filing joint return).

### **Beginning Businessman Deductions (Lines 16, 17 and 18)**

**You may qualify for certain deductions if you sell or lease a revenue-producing enterprise to a qualifying beginning businessman. To determine if you qualify, obtain the *Income Tax Guideline: Beginning Businessman Income Tax Deductions* from the Office of State Tax Commissioner. If you qualify, a Beginning Businessman Statement must also be obtained, completed and attached to your North Dakota return.**

**Line 16.** Enter interest income derived from a qualifying contract for deed for the sale of a revenue-producing enterprise to a qualifying beginning businessman.

**Line 17.** Enter net rental income derived from a qualifying contract for the lease of a revenue-producing enterprise to a qualifying beginning businessman. This deduction may not exceed \$25,000.

**Line 18.** Enter the gain from the sale of a revenue-producing enterprise to a qualifying beginning businessman.

**Line 19.** Enter dividends, up to \$15,000, from a corporation that has paid North Dakota income tax under N.D.C.C. ch. 57-38 or North Dakota financial institution tax under N.D.C.C. ch. 57-35.3. If the corporation does not conduct 100% of its business in North Dakota, the amount otherwise allowed must be multiplied by the percentage of business conducted in North Dakota to determine the amount to enter on this line. The percentage of business conducted in North Dakota is equal to the corporation's apportionment factor reported on the corporation's North Dakota tax return. Contact the corporation to obtain this information.

**Line 20.** Enter the amount of the investment in a venture capital corporation. This deduction is limited to \$5,000 for any person or \$10,000 if a joint return is filed. **Attach a copy of the Venture Capital Corporation Investment Reporting Form.**

**Line 23.** Listed below are the items that may be entered on this line. Do not enter on this line income derived from out-of-state sources. Attach a statement explaining each adjustment claimed on this line.

- Exempt income of a Native American. See **Native American exemption** on page 3 of these instructions.
- Payments from the U.S. Railroad Retirement Board which are included in federal adjusted gross income. Attach a copy of Federal Form RRB-1099, RRB-1099-R, or both.
- \$1,000 for adopting a child under the age of 21, provided the child qualifies as a dependent on your federal income tax return and the adoption became final this year.
- Up to \$1,000 of the costs of adopting a child under the age of 21 who is mentally retarded, or is blind or disabled as determined under Title XVI of U.S. Social Security Act, provided the child qualifies as a dependent on your federal income tax return and the adoption became final this year.
- \$750 for each adopted child under the age of 21 who is mentally retarded, or is blind or disabled as determined under Title XVI of U.S. Social Security Act, provided the child qualifies as a dependent on your federal income tax return.
- Gain recognized on the sale of property due to the exercise of eminent domain.
- Net income exempted under N.D.C.C. ch. 40-57.1 (new and expanding business exemption) or 40-63 (renaissance zone exemption).
- Gain exempted under N.D.C.C. § 57-38-01.18 (gain attributable to increase in value of stock of a corporation that relocated to North Dakota).
- Amount of income from a pass-through entity subject to the North Dakota financial institution tax. For details, obtain the ***Income Tax Guideline: Adjustment For Income (Loss) From S Corporation, Partnership or LLC Subject To N.D.C.C. ch. 57-35.3***. Attach a copy of the statement received from the pass-through entity.
- State and local income tax refunds reported as income on your federal income tax return, provided you filed a Form 37 (Long Form) for the year in which you deducted the state and local income taxes on your federal return and you added the state and local income taxes back into your income for North Dakota purposes.

**Line 26.** Enter the amount from your federal return as follows:

- If you used **Form 1040EZ**, enter line 10 **less** line 8a; or
- If you used **Form 1040A**, enter line 32 **less** lines 37a and 38; or
- If you used **Form 1040**, enter line 49 **plus** line 46 **plus** additional taxes on distributions only included on line 53 **plus** any Section 72(m)(5) excess benefits tax, recapture taxes, and Form 4970 tax included on line 56 **less** lines 59a and 60; or
- If you used **Federal TeleFile**, enter amount from line K (the "Tax" box) **less** line L, TeleFile Tax Record.

**Line 28.** Enter the total of lines 7 through 19 plus line 23; however, do not include any of the adjustments for adopted children or the deduction for state and local income tax refunds claimed on line 23.

## Specific line instructions for Tax Computation Schedule (Form 37)

**Line 3. Residents Only**—If you pay income tax to another state (including the District of Columbia) or a territory of the United States, you may be eligible for a credit for the tax paid. See Schedule 4 for more information.

**Lines 4 and 5.** If you made a charitable contribution to a qualifying nonprofit private institution of secondary or higher education, you may qualify for a credit. See the list of qualifying institutions below. Contributions do not qualify unless they are made directly to, or are specially designated for the exclusive use of, a qualifying institution. A contribution to an account, fund or entity benefiting both qualifying and nonqualifying institutions does not qualify for the credit. Qualifying contributions may be made up to the due date or extended due date of your North Dakota return. The credit allowed for all contributions made to all qualifying institutions in *each* category of institution is equal to the lesser of (1) 50% of the contributions, (2) 40% of the tax on line 2, or (3) \$250. Enter the credit computed on the appropriate line. **Attach a statement identifying the institution along with a copy of a receipt or canceled check (front and back).**

### Higher Education

- |  |   |
|--|---|
| 1. University of Mary,<br>Bismarck, ND | 3. Trinity Bible College,<br>Ellendale, ND  |
| 2. Jamestown College,<br>Jamestown, ND | 4. North Dakota Independent<br>College Fund |

### Secondary Education

- |  |  |
|--|--|
| 1. St. Mary's Central High School,<br>Bismarck, ND   | 8. Dakota Memorial High School,<br>Minot, ND               |
| 2. Dickinson Trinity High School,<br>Dickinson, ND   | 9. Shiloh Christian School,<br>Bismarck, ND                |
| 3. Shanley High School,<br>Fargo, ND                 | 10. Dakota Adventist Academy,<br>Bismarck, ND              |
| 4. Oak Grove Lutheran High School,<br>Fargo, ND      | 11. Johnson Corners Christian Academy,<br>Watford City, ND |
| 5. Our Redeemer's Christian School,<br>Minot, ND     | 12. Anne Carlsen School<br>Jamestown, ND                   |
| 6. Bishop Ryan High School,<br>Minot, ND             | 13. Trinity Christian School,<br>Williston, ND             |
| 7. Prairie Learning Education<br>Center, Raleigh, ND |  |

**Line 6.** If you paid premiums on a long-term care insurance policy covering yourself, or your spouse, child, parent or stepparent, you are eligible for a credit. Enter 25% of the premiums paid during the year for the policy, up to a maximum credit determined by multiplying \$100 by the number of qualifying persons covered by the policy. **Attach a statement showing the policy number, the name of insurance company, and the amount of premiums paid during the year.**

**Line 7.** You may qualify for a credit if you installed a qualifying geothermal, solar, or wind energy device on property you own in North Dakota. Contact the Office of State Tax Commissioner for additional information on qualifications and the computation of the credit. **Attach a statement containing a description of the device, a detailed list of the costs of acquisition and installation, and the date the device was completely installed.**

If you paid wages to a developmentally disabled or chronically mentally ill employee, enter 5% of the first \$6,000 of wages paid during the first twelve months of employment for each qualified employee. The credit is limited to 50% of the tax on line 2. Only wages actually paid during the year may be considered. **Attach a statement showing the name, social security number, and wages for each qualifying employee.**

If you paid qualified care expenses for a qualifying family member to prevent the placement of the family member in a long-term care facility, you may qualify for a credit. Obtain Schedule FC for more information.

You may be eligible for a credit for making a qualifying investment under N.D.C.C. ch. 40-63 (Renaissance Zone Act). Contact the Office of State Tax Commissioner for more information.

**Line 8.** Enter the amount of the credit allowed for investment in a venture capital corporation under N.D.C.C. ch. 10-30.1. See the investment reporting form provided to you by the corporation for how to compute the credit. **Attach a copy of the Venture Capital Corporation Investment Reporting Form.**

**Line 9.** Enter the amount of the credit allowed for investment in the North Dakota Small Business Investment Company (SBIC) under N.D.C.C. ch. 10-30.2. See the investment reporting form provided to you by the SBIC for how to compute the credit. **Attach a copy of the North Dakota SBIC Investment Reporting Form.**

**Line 10.** Enter the amount of the credit allowed for investment in a certified nonprofit development corporation under N.D.C.C. § 10-33-124. See the investment reporting form provided to you by the corporation for how to compute the credit. **Attach a copy of the Certified Nonprofit Development Corporation Investment Reporting Form.**

**Line 11.** Enter the amount of the credit allowed for investment in a business certified by the Director of Economic Development and Finance as a qualifying business for the seed capital investment credit under N.D.C.C. ch. 57-38.5. See the investment reporting form provided to you by the qualifying business for how to compute the credit. **Attach a copy of the Seed Capital Investment Reporting Form.**

**Line 17.** If the amount on line 16 is \$5.00 or more, enter the amount, if any, of your overpayment that you want applied to your 2000 estimated tax.

**Lines 18 and 19.** If the amount on line 16 is \$5.00 or more, you may make a voluntary contribution of part or all of your overpayment to the Nongame Wildlife Fund or the Centennial Tree Trust Fund (or both) by entering on the appropriate line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce the amount of your refund.

**Lines 22 and 23.** If the amount on line 21 is \$5.00 or more, you may make a voluntary contribution to the Nongame Wildlife Fund or the Centennial Tree Trust Fund (or both) by entering on the appropriate line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce the amount of your refund.

**Line 24.** The balance due (including any amount from line 25) must be paid in full with your return. Make check or money order payable to “**State Tax Commissioner.**”

**Penalty and interest provisions** — By law, penalty and interest must be charged on a late payment of tax. The penalty is 5% of the late payment (with a minimum of \$5.00). Interest is calculated at the rate of 1% per month or a fraction of a month (except the month in which the tax was due) until the tax is paid.

**Line 25.** To determine if you owe interest for underpayment of estimated tax, obtain and complete Form 400-UT. An amount entered on this line will reduce your overpayment (on line 16) or will increase your balance due (on line 24). If there is no overpayment or balance due on your return and the amount on line 17 of Form 400-UT is at least \$5.00, enclose a check or money order for this amount with your return.

## Exempt and nonexempt interest for purposes of the adjustment for interest from U.S. obligations

This information is provided to assist you in determining whether interest you received from certain sources qualifies as interest from U.S. obligations for purposes of the adjustment allowed on:

- Line 3, Adjustment Schedule (Form 37-S); or,
- Line 7, Schedule 2, Form 37

This information is dependent on federal law and, in some cases, an interpretation of federal law, and therefore is subject to change. This information is not all-inclusive, but only identifies some of the more common sources of exempt and nonexempt interest.

If you have a question about interest income from a source not mentioned here, you should contact your broker or other issuer of the interest-bearing security for assistance. You may also submit a written request to the Office of State Tax Commissioner; however, we will not be able to assist you unless you provide the exact name of the security as well as the name of the federal agency that issued it.

### Exempt interest

Interest from U.S. savings bonds, U.S. Treasury bonds, U.S. Treasury bills, U.S. Treasury notes and other direct obligations of the U.S. Government are exempt from North Dakota income tax. In addition, interest from securities issued by the following is exempt:

Banks for cooperatives	Federal Savings & Loan Insurance
Commodity Credit Corporation	Corporations
Federal Deposit Insurance Corporation	General Insurance Fund (HUD)
Federal Farm Credit System	Production Credit Associations
Federal Home Loan Banks	Student Loan Marketing Association
Federal Intermediate Credit Banks	Tennessee Valley Authority
Federal Land Banks	U.S. Postal Service

### Nonexempt interest

Interest from securities issued by the following is not exempt from North Dakota income tax:

Asian Development Bank	Government National Mortgage
Building & Loan Associations	Association (Ginnie Mae)
Environmental Financing Authority	Inter-American Development Bank
Federal Home Loan Mortgage Corporation	International Monetary Fund and Bank for Reconstruction and Development (World Bank)
Federal National Mortgage Association (Fannie Mae)	Jonathan Development Corporation

Interest on federal or state income tax refunds is not exempt from North Dakota income tax. Also, interest derived from a repurchase agreement is not exempt, even if the agreement involves a U.S. obligation or other exempt federal security.

# School district codes

North Dakota law requires that the individual income tax form allow for the identification of the school district in which an individual resides. A five-digit number has been assigned to each school district. Find the number opposite the school district in which you reside and enter it in the school district code box on your return.

**Nonresident filer:** If you were a nonresident of North Dakota for the entire year, use the number 54-000.

School District	School District	Code No.	School District	School District	Code No.	School District	School District	Code No.			
Address	Address	Address	Address	Address	Address	Address	Address	Address			
Adams	ND	Adams 128	50-128	Halliday	ND	Halliday 19	13-019	Osnabrock	ND	Osnabrock 1	10-001
Alexander	ND	Alexander 2	27-002			Twin Buttes 37	13-037	Page	ND	Page 80	09-080
Almont	ND	Sims 8	30-008	Hankinson	ND	Hankinson 8	39-008	Park River	ND	Park River 78	50-078
Amidon	ND	Central Elem. 32	44-032	Harvey	ND	Harvey 38	52-038	Parshall	ND	Parshall 3	31-003
Anamoose	ND	Anamoose 14	25-014	Hatton	ND	Hatton 7	49-007	Pembina	ND	Pembina 1	34-001
Ashley	ND	Ashley 9	26-009	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pettibone	ND	Pettibone-Tuttle 11	22-011
Baldwin	ND	Baldwin 29	08-029	Hazen	ND	Hazen 3	29-003	Pingree	ND	Pingree Buchanan 10	47-010
Beach	ND	Beach 3	17-003	Hebron	ND	Hebron 13	30-013	Plaza	ND	Plaza 137	31-137
Belcourt	ND	Belcourt 7	40-007	Hettinger	ND	Hettinger 13	01-013	Pollock	SD	Union 12	15-012
Belfield	ND	Belfield 13	45-013	Hillsboro	ND	Hillsboro 9	49-009	Powers Lake	ND	Powers Lake 27	07-027
Berthold	ND	Berthold 54	51-054	Hoople	ND	Valley 12	34-012	Ray	ND	Nesson 2	53-002
Beulah	ND	Beulah 27	29-027	Hope	ND	Hope 10	46-010	Reeder	ND	Reeder 3	01-003
Binford	ND	Midkota 7	20-007	Hunter	ND	Northern Cass 97	09-097	Regan	ND	Regan 2	08-002
Bisbee	ND	Bisbee-Egeland 2	48-002	Hurdsfield	ND	Pleasant Valley 35	52-035	Regent	ND	Regent 14	21-014
Bismarck	ND	Bismarck 1	08-001	Inkster	ND	Midway 128	18-128	Rhame	ND	Rhame 17	06-017
		Naughton 25	08-025	Jamestown	ND	Jamestown 1	47-001	Richardton	ND	Richardton 4	45-004
		Apple Creek 39	08-039	Kenmare	ND	Kenmare 28	51-028	Robinson	ND	Robinson 14	22-014
		Manning 45	08-045	Kensal	ND	Kensal 19	47-019	Rock Lake	ND	N Central 28	48-028
Bottineau	ND	Bottineau 1	05-001	Killdeer	ND	Killdeer 16	13-016	Rogers	ND	N Central 65	02-065
Bowbells	ND	Bowbells 14	07-014	Kindred	ND	Kindred 2	09-002	Rolette	ND	Rolette 29	40-029
Bowdon	ND	Bowdon 23	52-023	Kulm	ND	Kulm 7	23-007	Rolla	ND	Mt. Pleasant 4	40-004
Bowman	ND	Bowman 1	06-001	Lakota	ND	Lakota 66	32-066	Roseglen	ND	White Shield 85	28-085
Butte	ND	Butte 62	28-062	Langdon	ND	Langdon 23	10-023	Rugby	ND	Rugby 5	35-005
Buxton	ND	Central Valley 3	49-003	Lankin	ND	Lankin 39	50-039	Sawyer	ND	Sawyer 16	51-016
Calvin	ND	Border Central 14	10-014	Lansford	ND	Lansford 35	05-035	Scranton	ND	Scranton 33	06-033
Cando	ND	Southern 8	48-008	Larimore	ND	Larimore 44	18-044	Selfridge	ND	Selfridge 8	43-008
Carrington	ND	Carrington 10	16-010	LaMoure	ND	LaMoure 8	23-008	Sheldon	ND	Sheldon 2	37-002
Carson	ND	Roosevelt 18	19-018	Leeds	ND	Leeds 6	03-006	Sherwood	ND	Sherwood 2	38-002
Cartwright	ND	Horse Creek 32	27-032	Lidgerwood	ND	Lidgerwood 28	39-028	Sheyenne	ND	Sheyenne 12	14-012
Casselton	ND	Central Cass 17	09-017	Lignite	ND	Burke Central 36	07-036	Sidney	MT	Earl 18	27-018
Cavalier	ND	Cavalier 6	34-006	Linton	ND	Linton 36	15-036			Bowline Butte 19	27-019
Center	ND	Center 18	33-018	Lisbon	ND	Lisbon 19	37-019				
Colfax	ND	Richland 44	39-044	Litchville	ND	Litchville 52	02-052	Solen	ND	Solen 3	43-003
Cooperstown	ND	Griggs County		Maddock	ND	Maddock 9	03-009	South Heart	ND	South Heart 9	45-009
		Central 18	20-018	Makoti	ND	N Shore 158	51-158	Spiritwood	ND	Spiritwood 26	47-026
		Divide County 1	12-001	Mandan	ND	Mandan 1	30-001	St. Anthony	ND	Little Heart 4	30-004
Crosby	ND	United 7	51-007			Sweet Briar 17	30-017	St. John	ND	St. John 3	40-003
Des Lacs	ND	Devils Lake 1	36-001	Mandaree	ND	Mandaree 36	27-036	St. Thomas	ND	St. Thomas 43	34-043
Dickinson	ND	Dickinson 1	45-001	Mantador	ND	Mantador 5	39-005	Stanley	ND	Stanley 2	31-002
Dodge	ND	Dodge 8	13-008	Manvel	ND	Manvel 125	18-125	Stanton	ND	Stanton 22	29-022
Drake	ND	Drake 57	25-057	Mapleton	ND	Mapleton 7	09-007	Starkweather	ND	Starkweather 44	36-044
Drayton	ND	Drayton 19	34-019	Marion	ND	Marion 9	23-009	Steele	ND	Steele-Dawson 26	22-026
Driscoll	ND	Driscoll 36	08-036	Marmarth	ND	Marmarth 12	44-012	Sterling	ND	Sterling 35	08-035
Dunseith	ND	Dunseith 1	40-001	Max	ND	Max 50	28-050	Strasburg	ND	Strasburg 15	15-015
Edgeley	ND	Edgeley 3	23-003	Mayville	ND	May Port CG 14	49-014	Surrey	ND	Surrey 41	51-041
Edinburg	ND	Edinburg 106	50-106	McClusky	ND	McClusky 19	42-019	Sykeston	ND	Sykes 39	52-039
Edmore	ND	Edmore 2	36-002	McKenzie	ND	McKenzie 34	08-034	Tappen	ND	Tappen 28	22-028
Elgin	ND	Elgin-New Leipzig 49	19-049	McLeod	ND	Salud 10	37-010	Taylor	ND	Taylor 3	45-003
Ellendale	ND	Ellendale 40	11-040	McVile	ND	Dakota Prairie 1	32-001	Thompson	ND	Thompson 61	18-061
Emerado	ND	Emerado 127	18-127	Medina	ND	Medina 3	47-003	Tioga	ND	Tioga 15	53-015
Enderlin	ND	Enderlin 22	37-022	Medora	ND	Billings Co. 1	04-001	Tower City	ND	Maple Valley 4	09-004
Fairmount	ND	Fairmount 18	39-018	Menoken	ND	Menoken 33	08-033	Towner	ND	Newport 4	25-004
Fairview	MT	Yellowstone 14	27-014	Milnor	ND	Milnor 2	41-002	Trenton	ND	Eight Mile 6	53-006
Fargo	ND	Fargo 1	09-001	Milton	ND	Milton 30	10-030	Turtle Lake	ND	Turtle Lake Mercer 72	28-072
Fessenden	ND	Fessenden 40	52-040	Minnewaukan	ND	Minnewaukan 5	03-005	Tuttle	ND	Tuttle-Pettibone 20	22-020
Finley	ND	Finley Sharon 19	46-019	Minot	ND	Minot 1	51-001	Underwood	ND	Underwood 8	28-008
Flasher	ND	Flasher 39	30-039			Nedrose 4	51-004	Upham	ND	Upham 29	25-029
Fordville	ND	Fordville 79	50-079			Bell 10	51-010	Valley City	ND	Valley City 2	02-002
Forman	ND	Sargent Central 6	41-006			Eureka 19	51-019	Velva	ND	Velva 1	25-001
Ft. Ransom	ND	Ft. Ransom 6	37-006			S Prairie 70	51-070	Verona	ND	Verona 11	23-011
Ft. Totten	ND	Ft. Totten 30	03-030			Air Force Base 160	51-160	Wahpeton	ND	Wahpeton 37	39-037
Ft. Yates	ND	Ft. Yates 4	43-004	Minto	ND	Minto 20	50-020	Walhalla	ND	Walhalla 27	34-027
Gackle	ND	Gackle-Streeter 56	24-056	Mohall	ND	Mohall 9	38-009	Warwick	ND	Warwick 29	03-029
Garrison	ND	Garrison 51	28-051	Montpelier	ND	Montpelier 14	47-014	Washburn	ND	Washburn 4	28-004
Glen Ullin	ND	Glen Ullin 48	30-048	Mott	ND	Mott 6	21-006	Watford City	ND	McKenzie Co 1	27-001
Glenburn	ND	Glenburn 26	38-026	Munich	ND	Munich 19	10-019	West Fargo	ND	West Fargo 6	09-006
Golden Valley	ND	Golden Valley 20	29-020	Napoleon	ND	Napoleon 2	24-002	Westhope	ND	Westhope 17	05-017
Golva	ND	Lone Tree 6	17-006	Neche	ND	Neche 55	34-055	Wildrose	ND	Wildrose-Alamo 91	53-091
Goodrich	ND	Goodrich 16	42-016	New England	ND	New England 9	21-009	Williston	ND	Williston 1	53-001
Grafton	ND	Grafton 3	50-003	New Rockford	ND	New Rockford 1	14-001			New 8	53-008
		Nash 51	50-051	New Salem	ND	New Salem 7	30-007	Willow City	ND	Willow City 13	05-013
Grand Forks	ND	Grand Forks 1	18-001	New Town	ND	New Town 1	31-001	Wilton	ND	Montefiore 1	28-001
		Air Force Base 140	18-140	Newburg	ND	Newburg United 54	05-054	Wimbledon	ND	Wimbledon CT 82	02-082
Granville	ND	Granville 25	25-025	Northwood	ND	Northwood 129	18-129	Wing	ND	Wing 28	08-028
Grenora	ND	Grenora 99	53-099	Oakes	ND	Oakes 41	11-041	Wishek	ND	Wishek 19	26-019
Gwinner	ND	N Sargent 3	41-003	Oberon	ND	Oberon 16	03-016	Wolford	ND	Wolford 2	35-001
Hague	ND	Bakker 10	15-010	Oriska	ND	Oriska 13	02-103	Wyndmere	ND	Wyndmere 42	39-042
								Zeeland	ND	Zeeland 4	26-004

# Need forms or assistance?

If you need a form or schedule mentioned in this booklet, or should you have a question about preparing your North Dakota return . . .

## Call us

In the Bismarck-Mandan area, or  
from outside North Dakota at (701)328-3450

**Toll free** (if calling from within  
North Dakota) at **1-800-638-2901**

## Speech or hearing impaired?

You may call us through  
Relay North Dakota at **1-800-366-6888**  
(ask for 1-800-638-2901)

## Write to

Office of State Tax Commissioner  
State Capitol, 16th Floor  
600 E. Boulevard Ave.  
Bismarck, North Dakota 58505-0599

## Visit our Internet website

You may also obtain North Dakota tax forms and guidelines, send messages, and find other information on our Internet web site. The address is:

**[www.state.nd.us/taxdpt](http://www.state.nd.us/taxdpt)**

## Come in to see us

If you prefer, you may stop in and see us in person at our main office in Bismarck. You'll find us in the—

**Individual Income Tax Section**  
**State Capitol, 16th Floor**  
**Monday thru Friday**  
**8 a.m. to 5 p.m.**  
**(except holidays)**

## Need help with your federal return?

If you need federal tax forms or have questions about preparing your federal return, please see the box below for walk-in and telephone service provided by the IRS. **This information on IRS tax help is provided for your convenience. If you have a question about the locations, dates, and times shown, call the IRS at 1-800-829-1040.**

City	Location	Date	Time
<b>The following dates and times apply to Bismarck, Fargo and Grand Forks:</b>			
Bismarck	Dacotah Foundation Building Suite 7A 600 S 2nd Street	January 3 thru 7 (Monday thru Friday) January 8 thru April 17— Tuesday, Wednesday and Friday	8:00 am to 4:30 pm
Fargo	Federal Building Room 470 657 2nd Ave N	Monday and Thursday Saturdays*	8:00 am to 4:30 pm 7:00 am to 5:30 pm 8:30 am to 12:30 pm
Grand Forks	Federal Building Room 137 102 N 4th Street	Sunday, April 16 only	12:30 to 4:30 pm
*For Grand Forks, the location and time for Saturday assistance were not known at printing time — call 1-800-829-1040 for this information.			
<b>The following dates and times apply to Minot only:</b>			
Minot	Federal Building 100 1st Street SW	January 10 thru April 17— Monday Tuesday	7:00 am to 5:00 pm 8:00 am to 4:30 pm
<b>Telephone assistance</b>		<b>IRS web site</b>	
Tax information and notice inquiries		1-800-829-1040	
Forms and publications orders		1-800-829-3676	
Recorded tax and refund information		1-800-829-4477	
		<a href="http://www.irs.ustreas.gov">www.irs.ustreas.gov</a>	